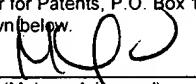


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APR 25 2005

I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Date: April 22, 2005

Signature: 
(Mehran Arjomand)

Docket No.: 393032028600
Client reference: H7543US
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Hironari KOBAYASHI

Confirmation No.: 2985

Application No.: 09/976,818

Examiner: Gautam Sain

Filed: October 12, 2001

Art Unit: 2176

For: AUDIO DATA RECORDING/REPRODUCING APPARATUS AND METHOD

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 22, 2004, for which a response was due on March 22, 2005, and for which a one-month extension of time is also requested to extend the time for response from March 22, 2005, to April 22, 2005, please amend the above-identified patent application as follows.

04/26/2005 HMARZI1 00000018 031952 09976818
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LA-788117